



# **Delaware Division of Corporations**

## **2008 ESPC Filings Training Class**

Robin Mendes – ERP System Specialist/Webmaster

# AGENDA

- **“foragentonly” website** – What it contains and how to utilize it to its full capacity.
- **Certificate Codes** – How to get the certificate that you need the first time.
- **Workflow/Print Package** – How to view and submit your package in workflow to receive all of your documents in the package.
- **DCIS “Hot Keys”** –How, When and Where to use them.
- **Oh No! I have a Merger/Dissolution/Conversion/Renewal** – What you need to know about applying various Mergers, Dissolutions, Conversions or Renewals to DCIS. GP/LLP/LLLP information.
- **ICIS – *Integrated Corporate Information System*** – We need your input on your wants and expectations of the new system.

# The “foragentonly” website

<http://corp.delaware.gov/foragentonly.shtml>

The Division created the “foragentonly” website to help our agents retrieve frequently requested information directly from our website with a touch of a button and not wait for a phone call or email. All information is either able to be downloaded and saved or printed directly from the website\*.

The direct URL is:

<http://corp.delaware.gov/foragentonly.shtml>

\* This web address is for internal Registered Agent use only and is not to be provided to any clients.

For Agents Only - Microsoft Internet Explorer

v/foragentsonly.shtml

Go 22 blocked Check Settings Links

## FOR AGENTS ONLY

Welcome to the Delaware Division of Corporations web page specifically designed for Registered Agents. You will find a variety of items here to help you with questions that are frequently asked by our Registered Agents.

The Division of Corporations wants to keep an open source of communication with our Registered Agents. Please take our [AGENT SURVEY](#). It is fast, easy to use and available 24 hours a day.

## NEWSFLASH

**22nd ANNUAL ESPC** - The 22nd Annual EXECUTIVE STRATEGIC PLANNING CONFERENCE will take place October 15, 16 and 17th at the Atlantic Sands Hotel and Conference Center. The [ESPC Registration form](#) and the [2008 Sponsorship form](#) is now available. For your convenience, these forms are fillable and can be printed and mailed to our office. Please use one registration form for each individual that will be attending the conference. All Registrations that are post marked after August 29, 2008 will be charged the late registration fee. Please send all correspondence to the attention of Donna Warren. You may contact Donna Warren with questions at [donna.warren@state.de.us](mailto:donna.warren@state.de.us).

**July 2008 User Meeting Minutes** - The [Minutes for the July 2008 User Meeting](#) are now available..

### IMMEDIATE TAX INCREASE IN EFFECT

House Bills 519 and 520 were passed June 30, 2008. This new legislation has increased taxes as shown below:

- Alternative entity taxes increased from \$200 to \$250
- Domestic Corporations taxes increased as follows: 1-5,000 shares = \$75; 5,001-10,000 shares = \$150; each additional 10,000 shares = \$75
- Foreign Annual Report filing fee from \$60 to \$100

This legislation is effective January 1, 2008. If you are filing a document that requires a 2008 tax payment please contact the Franchise Tax Section at 302-739-3073 or by email at [Dosdoc\\_Ftax@state.de.us](mailto:Dosdoc_Ftax@state.de.us) before filing a report or paying the taxes.

<a href="#">Manuals, Worksheets, Forms, etc...</a>	<a href="#">Work to be Processed</a>
<a href="#">User Meetings and Conferences</a>	<a href="#">Software Announcements</a>
<a href="#">Legislation - Past and Present</a>	<a href="#">Anti-Money Laundering Information</a>
<a href="#">Take Our Agent Survey</a>	<a href="#">Contact Information - Phone, Fax &amp; Email</a>
<a href="#">Past News</a>	<a href="#">Holiday Schedule</a>

Internet

# The “foragentsonly” website contains the following:

- Important News Flashes and updates.
- Conference Meeting Information and Law changes.
- Manuals, Worksheets, Forms, etc... including:  
Guidelines, DCIS training manual, blanket change of agent forms, etc...
- Holiday closing and office hours
- Contact Information
- Daily Work to be processed report (updated every business day before 9am)
- Anti-Money Laundering Information, etc...

## QUESTIONS?

# CERTIFICATE CODES

Due to the complexity and the various types of different certificates that can be printed in our office, the Division has developed a break down of the different codes and how to input them on to our system to help ensure that you receive the correct certificate the first time. The codes are also available in DCIS. Enter SCT in the Screen:\_\_\_\_\_ menu.

As always, please feel free to contact our office to verify any information you need at [DOSDOC\\_Tech\\_Support@state.de.us](mailto:DOSDOC_Tech_Support@state.de.us) or 302-857-4626. Someone is available until 5pm daily.

### **GOOD STANDING AND CERTIFIED COPY CODES**

<b><u>CERTIFIED/CERTIFICATE</u></b>	<b><u>DOC CODE</u></b>	<b><u>CERT CODE</u></b>
Regular Certified Copy	8100	8100
CC of all Documents on File (also use when only forming doc. is on file)	8100H	N/A
CC of Restated Forward	8100X	8100X
CC of Alternative Dispute Resolution	8100	8100A
CC of Blkt Statutory Trust	8100	8100B
CC of Blkt Corporation	8100	8100C
CC of Domestication	8100	8100D
CC of Blkt LLP/GP	8100	8100E
CC of Blkt GP	8100	8100G
CC of Blkt L.P.	8100	8100L
CC of Merger	8100	8100M
CC of Cancellation/Conv	8100	8100N
CC of Partnership Domestication	8100	8100P
CC of Resignation of Agent	8100	8100R
CC of Conversion/Formation	8100	8100V
CC of Foreign Withdrawal	8100	8100W
CC of Blkt L.L.C.	8100	8100Y
CC of Conv/Cancellation	8100	8100Z
CC of Annual Report	8200	8200
CC of Corrected Document	8100	8101



Plain Copy	4100	
Plain Copy of Annual Report	4100A	
Plain Copy History	4100H	N/A
Plain Copy/Restated Forward	4100X	N/A
Apostille	4800	
Re-reg/good standing	8300	8300
Re-reg/bankruptcy	8300	8300B
Re-reg/non-stock, non-profit	8300	8300C
Re-reg/Foreign LLP	8300	8300F
Re-reg/non-stock	8300	8300N
Re-reg/stock, non-profit	8300	8300S
Re-Reg – Series LLC	8300	8300E
Name Reservation Certificate	8300	8300G
Registered Agent Certificate	8300	8430
Re-long	8310	8310
Re-long/Bankruptcy	8310	8310B
Re-long Only Paper of Record	8310	8315
Re-long/Only Paper of Record, Bankruptcy	8310	8315B
Re-long w/out Good Standing	8340	8340
O Status-filed AR, tax is due	8320	8300O
Q Status-not filed AR, tax paid	8320	8300Q
U Status-not filed AR, tax due	8320	8300U

Re-Change of Name	8320	8320
Re-Change of Name/All Names	8320	8321
Re-Merger	8320	8330
Re-Foreign	8320	8360
Re-Foreign Withdraw	8320	8365
Re-Foreign Void	8320	8365A
Re-Dissolution (D Status)	8320	8370
Re-Short Form Dissolution (D Status)	8320	8371
Re-Short Dissolution BBB (Surrender)	8320	8372
Re-Cancellation of L.P./LLC/GP	8320	8375
Re-Dissolution BBB (Surrender)	8320	8380
Re-No Record (Corp)	8320	8390
Re-No Record L.P.	8320	8391
Re-No Record L.L.C.	8320	8392
Re-No Record Statutory Trust	8320	8393
Re-No Record G.P.	8320	8394
Re-No Record L.L.P.	8320	8396
Re-No Transfer	8320	8395
Re-Continuance	8320	8395C
Re-Void (Corp)	8320	8400
Re-Void/No Proclamation (Corp)	8320	8401
Re-Expiration	8320	8405
Re-Forfeiture	8320	8415
Re-Void/Cancelled (J Status)	8320	8420
Re-Forfeit/Resigned (R Status)	8320	8425
Re-Cease Good Standing	8320	8300X
Re-Conversion	8320	8317
Re-Conversion/Cease to Exist	8320	8317T

This is the Doc Code box  
that is in the first column

3270

Filing Certificate Request      Certified Copy      09-29-08      14:20

Screen:    Corp: 3461501    Doc: 8100    Req No: NEW    Open

F I L I N G    I N F O R M A T I O N    PO:   

Eff Date: 09-29-2008    Filing Date: 09-29-2008    Time: 14:20

Status:    Authent No:    Fees:

Priority:    Copies:    Cert Pages:    Agent:   

Comments:   

C O R P O R A T I O N    I N F O R M A T I O N

Corp Name: APPROVA CORPORATION

Reg Agent: 9443235    CBCINNOVIS, INC.    Kent

Kind: C Corporation    Status: A Good Standing    11-30-2001

Type: A General    Taxable: T A/R Filing Required

Residency: D Domestic    State: DE    Incorp Date: 11-30-2001    Country: US

Tax Due:    Last A/R Filed: 2007

C E R T I F I C A T E    R E Q U E S T

Cert:    Doc Pages: 3

Year: 2008    Seq: 985    Filed: 09-29-2008    Doc: 0240S    Amendment: Stock

Images: Y    Print Image    Req No: 080994944

Options:   

1 3270    DOC    6/12

This is the Cert Type box. The  
code is listed in the second column

# Important Tips for selecting your document in DCIS and ensuring that you receive the correct certificate!

- If printing a history certificate or plain copy request, always select the original formation.
- Name change certificates are selected on the last name change that the entity did. A name change certificate requesting all name changes is selected under the first name change.
- Re-dissolutions must match the dissolution doc code to print correctly.
- Re-Voids that are requested on newly voided entities and requested between March 1<sup>st</sup> and Mid-June need to be verified for a proclamation date. To check the proclamation date, go to the 110 screen under the Domestic/Foreign Residency field. If no date present then you must request a 8401 certificate Re-Void with no proclamation.
- Certified copies of mergers should be chosen on the survivor and use 8100m in the Cert field so that all merger information shows correctly on the certificate and your document shows up in print package.

# Workflow and Print Packaging

## How to get your images the first time

### Important Tips

- When selecting a 8100h or 4100h, select the original formation. This ensures that the history is complete in DCIS and helps prevent an error message or wrong certificate.
- If the entity has not been in good standing since 1989, verify that the images are on system by viewing the *PF6 Image Query* in the Natural Applications. If the documents are not on system, then a request must be submitted to our office so that the images can be pulled from Archives.
- If the images are in a “000000000” pack in *PF6 Image Query* you must view the package and break down the documents by page numbers. (*instructions to follow*)
- Blanket Change of Agents are no longer included in historical packs and will not print out as a certified copy. If your clients needs the blanket information, please contact a Filings Manager or Mentor for the proper procedure for requesting the blanket filing.

## Historical-Select Page Error Message

This is a familiar error message that most print package users will have run into at least once.

```

    KEAI 420 - Natural Applications-2
File Edit Options Database Query Window Help
[Icons]

*** State of Delaware - Print Packaging Queue Manager ***
PPSM110S                      Print Package Summary screen                      Page: 1

-----
Source-db   File/MCS      SRV       Suff           From     To      Copies
corprat     0732109  000000000  000            1        94      1
corprat     0732109  000000000  000            1        94      1
corprat     0732109  971043024  000            1         3      1
corprat     0732109  981399922  000            1         2      1
corprat
corprat
corprat
corprat
corprat
corprat
corprat
corprat
corprat
You have requested to print    1335 pages.
DCIS has been billed for       87 pages.
Please correct by viewing and re-selecting images.
Please contact Tech Support for assistance.
Press 'PF6' to change. Press 'PF16' to cancel.
corprat
corprat
corprat

SRU: 080717938   INUs: 1   CERTs: 1                       APOs: 0   IMGs: 15

start Outlook Tools Files Training Example & H... KEAI 420 - N... KEAI 420 - N... [279]
12|14|15|16|17|18|19|20|21|22|23|24|25|26|27|28|29|30|31  3.55

```

This is usually caused due to the incorrect number of pages being selected in a history pack or the srv has been reprinted numerous times in DCIS but not submitted thru print package yet.

Here is the proper way to submit the package and avoid this error message.

KEA! 420 - Natural Applications-2

File Edit Options Connection Macro Window Help

\*\*\* State of Delaware - Print Packaging Queue Manager \*\*\*

PPSM102 Package Creation screen - set cover details Ver: 0.0.0.1

---

SRU#: 080717938 Mailing Code: P Priority: 7

Agent Account: 9471887

Agent Name: ROBIN L MENDES

Street address: 401 FEDERAL STREET

SUITE 4

City, State: DOVER DE

Zip, Country: 19901\_ US

Fax number:

DCIS Requests: 1 Certs; 1 Invoices; 0 Apostiles; 21 Images

e-mail addr:

Comments:

---

<Enter> Cont., PF4 Change agent info, PF13 Refresh PF32 Pfk-Menu PF16 Exit

Depress "Enter" **ONE** time.

Place cursor on the first blank line under “SEL” and depress PF10. This will display the images that are in image query. These pages must be selected before the images will print. There will be one line per image/document requested. View the image and select the first page and last page of each image/document.

KEAI 420 - Natural Applications-2

File Edit Options Connection Macro Window Help

first time here

09/25/08 \*\*\* State of Delaware - Print Packaging Queue Manager \*\*\* 14:09

PPSM110 Image Selection screen - to be included in PKG Line: 1

Sel	File-No	SRU	Suf.	Pages	From	To	Copies	Error Message
<input checked="" type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	971043024	000	3	1	3	1 corp	
<input type="checkbox"/>	0732109	981399922	000	2	1	2	1 corp	
<input type="checkbox"/>	0732109	991311069	000	3	1	3	1 corp	
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	040230170	000	2	1	2	1 corp	
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	910285237	000	2	1	2	1 corp	
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	000000000	000	94	1	94	1 corp	Historical-Select Pg
<input type="checkbox"/>	0732109	912385167	000	3	1	3	1 corp	

SRU: 080717938 File#: 0000000

Selected IMGs: 7



Enter a "P" for print in \_\_\_\_ under "SEL", tab to the "From" and enter the first page number of image, tab to "To" and enter the last page number of image. Tab to the next \_\_\_\_ under "SEL" and repeat these instructions until all blanks and page numbers are completed. If requesting 15 images or less, depress enter twice to complete package. If more than 15 images requested depress PF5. This will give access to the next screen to continue selecting images. Your number of images is listed in the initial print package screen. Follow instructions above until package is complete.

KEAI 420 - Natural Applications-2

File Edit Options Connection Macro Window Help

first time here

09/25/08 \*\*\* State of Delaware - Print Packaging Queue Manager \*\*\* 14:09

PPSM110 Image Selection screen - to be included in PKG Line: 1

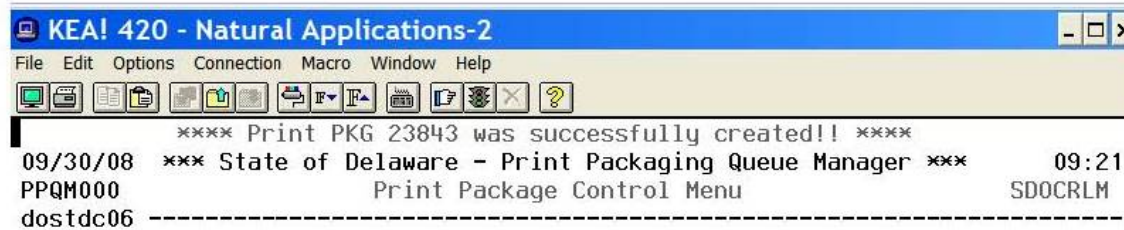
---

Sel	File-No	SRU	Suf.	Pages	From	To	Copies	Error Message
P	0732109	000000000	000	94	<u>3</u>	<u>11</u>	1 corp	Historical-Select Pg
P	0732109	000000000	000	94	<u>13</u>	<u>18</u>	1 corp	Historical-Select Pg
P	0732109	971043024	000	3	<u>1</u>	<u>3</u>	1 corp	
P	0732109	981399922	000	2	<u>1</u>	<u>2</u>	1 corp	
P	0732109	991311069	000	3	<u>1</u>	<u>3</u>	1 corp	
P	0732109	000000000	000	94	<u>20</u>	<u>21</u>	1 corp	Historical-Select Pg
P	0732109	040230170	000	2	<u>1</u>	<u>2</u>	1 corp	
P	0732109	000000000	000	94	<u>23</u>	<u>24</u>	1 corp	Historical-Select Pg
P	0732109	910285237	000	2	<u>1</u>	<u>2</u>	1 corp	
P	0732109	000000000	000	94	<u>27</u>	<u>29</u>	1 corp	Historical-Select Pg
P	0732109	000000000	000	94	<u>32</u>	<u>38</u>	1 corp	Historical-Select Pg
P	0732109	000000000	000	94	<u>41</u>	<u>43</u>	1 corp	Historical-Select Pg
P	0732109	000000000	000	94	<u>49</u>	<u>51</u>	1 corp	Historical-Select Pg
P	0732109	000000000	000	94	<u>54</u>	<u>62</u>	1 corp	Historical-Select Pg
P	0732109	912385167	000	3	<u>1</u>	<u>3</u>	1 corp	

SRU: 080717938 File#: 0000000 Selected IMGs: 7

start Outlook Tools... Filing Training Example A (N... KEAI 420 - N... KEAI 420 - N... 3270 2:58 PM

SUCCESS!!!!!!! Your package has gone through Print Package!



Please select required Function:

PF01:	List Packages in Error	PF07:	Query Print PKGs
PF02:	List Pending Packages	PF08:	
PF03:	List Completed Packages	PF09:	List Un-assigned Items
PF04:	list non-agt completed pkg	PF10:	Packages Log
PF05:	Submit a Package manually	PF11:	check-off by pkg number
PF06:		PF12:	Administration

## PF16: Exit System

	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
--	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

# QUESTIONS?

# DCIS “Hot Keys”

## How, When and Where to use them

DCIS has the built in feature on most fields that enables our Users to hit a F4 key for help in specific field requirements. Here are the key functions:

- **F2** – Help Key - shows what is available to fill in the selected field.
- **F4** – This allows you to get out of a help screen without having to go all the way to the end.
- **F7** – Previous Key – you can go to a previous help screen or tax year.
- **F8** – Next Key – you can go to the next help screen or tax year.

These keys are available to use on any highlighted field that allows for multiple choices in a field.

### F2 Help Screen for Corporation-Type

You can F2 any highlighted field that has multiple choices.

3270

CORPORATION-TYPE (NAA35 )

Class: ALPHA-NUMERIC Length: 01

This element identifies characteristics of a company which require special treatment under Delaware Corporation law.  
Default is A General

Values:

- (BLANK) - Unspecified
- A - General
- B - Bank
- C - Closed Corp
- D - DISC Corp
- F - Professional Association
- G - General Partnership
- I - Regulated Investment Corp
- L - LLP or LLLP
- N - Non Title 8
- P - LLP/LLLP Qualification Revoked
- R - Non-Profit or Religious
- S - Stock, Non-Taxable

=====

Page 001 of 002 Next page: 002 Change topic to: \_\_\_\_\_

PF4=exit

1 3270 DOC 23/73

This displays the number of pages.  
Select F8 to page forward or F7 to page back. To go back to your field hit F4.

## Questions?

# OTHER HELPFUL REMINDERS AND POINTERS

**Preclearances** –Once invoiced in DCIS on the 410 screen, the filer suspends the filing to CSR for the insertion of the letter. When the letter is inserted, CSR sends it back to the filer to submit through print package and complete. To see if the Preclearance has been completed first view 410 screen in DCIS, if invoiced, go to Workflow (Natural Applications Window 1 or 2) to view status of preclearance. *See Workflow Status Codes below.*

## **Workflow Status Codes:**

**S** = Not yet accessed by filer to be processed (*mcs S*)

**A** = Completed in workflow (*mcs A*)

**E** = Suspended to CSR (*mcs P*)

**Z** = Completed and burned to historical (*mcs Z*)

**D** = Rejected (*mcs A*)

**Reprinting FILINGS (Approvals) and not receiving the image** – When the image is not received on an Approval and it has been completed (“A” Status), please do not try to reprint the service request number because the image will not print. E-mail the Help Desk at **DOSDOC\_Help\_Desk@state.de.us** and we will reprint the filing.

## QUESTIONS?

# Oh No! I have a Merger/Dissolution/Conversion!

What you need to know to get it on DCIS!

## Quick Tips

- Any Delaware corporation that is ending its existence as a Corporation is required by law to file an Annual Report before the filing is put on DCIS.
- Mergers being filed on DCIS must always start with the non-survivors being filed first on system. The information is pre-populated to all subsequent file numbers in the merger.
- Any non-Delaware entities involved in the merger must be created before the merger is started.
- To file a 391 dissolution, the entity must have paid only minimum tax on all years **or** be a minimum tax company since the existence of the entity.
- 391/274 - If a company is not a minimum stock company then they cannot file a 274/391 even if no taxes have been paid; they can only file a 274. However, if they have previously paid the minimum tax through an annual report filing, then it is acceptable for them to file a 274/391 without paying current year tax or filing a current annual report.
- 391/274 - Be sure to check document history and tax history (531) screen before filing. If total issued or total assets are filled in on any year then question why they are filing a dissolution before beginning business or dissolution before issuance of shares.

# Mergers

## Your questions answered.

- If the surviving corporation is a Delaware and it is basically taking the non-survivors charter, it must still have the Incorporator of the survivor's charter set forth on the document. They must state that the Certificate of Incorporation of the Surviving corporation will be its Certificate of Incorporation (even though they are copying the non-survivor's charter).
- Whether the Certificate of Incorporation is set forth in the merger or is attached as an exhibit, it should not be executed.
- It is not necessary to include the Incorporator or directors in an Incorporation or an Amended certificate of incorporation that is attached to a merger or also in an Amendment set forth in a Merger.
- If amended charter is attached as exhibit to Certificate of Merger it must be appropriately headed and no introductory or execution language may be included. If amended charter is attached as exhibit to Certificate of Merger and it has never been restated it may not be headed as such. Execution of original incorporator may not be included.
- Mergers and restateds filed simultaneously must be filed with the same filing time. The restated must be attached to the merger in the exact manner as the restated being filed simultaneously.

- If a name change is involved, the name on the restated must be the OLD name in the heading and the new name in article first. There must be an introductory paragraph and must be executed. If a restated already exists, they may still file a merger/restated simultaneously. There are no restrictions on how many times this may occur.
- If a restated already exists and they are attaching to a merger, there should not be an introductory paragraph or an execution on the restated. The restated should only be the document set forth with the heading and starting with article first.
- If the statement that the Certificate of Incorporation of the surviving corporation shall be it's Certificate of Incorporation and there is a restated on file, per Mr. Coyle, the document is O.K. to file.
- If there is a reference to an attachment or exhibit in the RESOLUTIONS of an ownership, that attachment or exhibit does not have to be attached to the ownership being filed with this office. The attachment or exhibit is for their corporate records only. EXCEPTION: If there is reference to an Amended and Restated Certificate or an Amended Certificate of Incorporation made in the Resolutions this must be attached; otherwise the amendments that they want reflected in the merger will not be on file with our office.
- A merger referencing a third party does not mean this third party corporation is actually one of the constituent merging corporations. This information is usually supplied for the sake of the corporate records/bookkeeping, legal affairs, etc. If this third party were to be one of the companies actually merging, it would be listed in the heading of the document and referenced as one of the constituent corporations.



- If an ownership is being filed with an agreement of merger attached, the agreement does not have to comply with sections 251 or 252, however the name(s), dates, agents names/address, etc. that are set forth in the document must be correct.
- If a Certificate of Merger is being filed with a Certificate of Agreement of Merger attached or if a Certificate of Agreement of Merger is being filed with a Certificate of Merger attached, both the certificate and the agreement must comply with sections 251/252. The reason behind this is that section 253 for the ownership does not refer to an agreement, however, sections for all certificates and agreements are related in that one is being filed in lieu of the other, but they do reference the other type of certificate.
- If a non-Delaware corporation survives a merger and attaches their charter documents to the merger, it is acceptable as long as the copies are legible. We really do not care since it is a non-Delaware corporation.
- In reference to the above and elaborating on such, if a document, merger or otherwise, has information not required by our guidelines, we consider that information excess and unnecessary, however, we will file the document. Just remember that information must be an accurate record of pertaining to a Delaware corporation that can be verified. EXAMPLE: dates, previous documents filed, previous names, etc. that are set forth in the document. We will not reject a document for having too much information.
- It is acceptable to have two headings in a merger in order to comply with Delaware law and the law in other states; it is considered excess as long as everything else that we need is in the document.

- As long as a merger section is referenced somewhere in the document, it does not have to be referenced again in the approved, adopted, certified, etc. statement.
- If an Inc. is attached to a Merger and the company has a Restated on file, it is acceptable to be titled as an Inc. even if it is amending. However, if the company does not have a Restated on file then they could not call the attachment a Restated without filing it simultaneously.
- It is acceptable to name a third party in a merger without referring to what their status is (shareholder, etc.) it is considered excess. Also, a third party can be listed as a constituent entity.
- When an Inc. is attached to a merger and it is changing the name of the company, the new name should be in both the heading and Article 1.
- If a foreign company lists its name and DBA another name in a merger, it is acceptable to file and put both names on DCIS.
- On a Merger/Restated simultaneous filing, if there is an effective date in the merger it must also be in the Restated (both the one attached to the merger and the simultaneous one).
- It is acceptable to file mergers between one or more corporations and 1 or more LP's or LLC's, however, it is not acceptable for corporations, LLC's and LP's to merge in one document.

## QUESTIONS?

# Dissolutions & Cancellations

## What you need to know

- You may only file a Short Form Dissolution on a corporation if they meet the following requirements:
  - The corporation has no assets and has ceased transacting business.
  - The corporation, for each year since its incorporation in this State, has been required to pay only the minimum franchise tax that is prescribed by § 503 of this title.
  - The corporation has paid all franchise taxes and fees due to or assessable by this State through the end of the year in which said certificate of dissolution is filed.
  - The corporation must not have paid more than the minimum tax due since the entity was first formed. This can be viewed on the 511 screen.
  - If you are unsure of whether the entity qualifies for a 391 Dissolution, please contact Franchise Tax at 302-739-3073, option 3 or email at [DOSDOC\\_Ftax@state.de.us](mailto:DOSDOC_Ftax@state.de.us).
  - If a company is not a minimum stock company then they cannot file a 274/391 even if no taxes have been paid; they can only file a 274. However, if they have previously paid the minimum tax through an annual report filing, then it is acceptable for them to file a 274/391 as long as a report for the year the entity is dissolving is filed and the recalculation is the minimum tax.
- Filing a Certificate of Dissolution on a **Partnership** does not end the existence of the Partnership. You must file a Certificate of Cancellation to cancel the Partnership. A Dissolution only allows the Partnership to wind up its affairs before filing an actual Cancellation.
- **Dual Entities** – All dual entities must have a document filed to cancel each of the entity types. (i.e. for a LLLP, a LLLP cancellation must be filed followed by a LP cancellation to end the existence of the entity)

- It is acceptable to cancel just the Dual Entity Status of an existing dual entity. (*i.e. – an existing LLLP can cancel its LLLP status and still remain a Limited Partnership*)
- Any alternative entity that is in any status other than good standing will be required to restore the entity to good standing before the Cancellation is filed.
- All annual reports must be filed on a corporation before a corporate dissolution is filed on system.

Questions?

# Conversions

The ins and outs of getting them on system

## Quick Tips

- Any conversion that is converting a Delaware corporation must file an Annual Report prior to the filing of the Conversion.
- Any conversion that involves any Delaware corporation will use a doc code of 265 (*i.e.* 0265, 0265s, 0265n, *etc...*) whether it is the resulting entity type or the original entity type or else the certificate will not read correctly and the fees will not charge properly.
- Conversions involving only alternative entities will use a doc code of 17217.
- If you are converting a Non-Delaware entity to a Delaware entity, you must build the non-Delaware as a 0102n and include the jurisdiction information and the original formation dates.
- You must change the name, entity kind, agent, and add any stock information (for DE stock corporations) at the time of the conversion filing.
- If you need to print a certified copy of a conversion, you will use the 8100 and then 8100v where the cert code is located on the bottom of the screen.

- You must change the name, entity kind, agent, and add any stock information (for DE stock corporations) at the time of the conversion filing.
- If you need to print a certified copy of a conversion, you will use the 8100 and then 8100v where the cert code is located on the bottom of the screen.
- Conversion forms are available on our website at:  
<http://corp.delaware.gov/conversions.shtml>
- All Delaware entities that are converting to another entity type or to another jurisdiction are charged all tax due, including the current year in which the Conversion is taking place.
- If the conversion involves a change of agent and the new agent is in another county, you will be charged 2 county recording fees and possibly 2 municipality fees.

## Creating a Non-DE entity for conversion

Create Non-Delaware Company

Non-Delaware Create

Screen: \_\_\_ Corp: 4569391 Doc: 0102N Req No: NONE Open 10-08-08 08:56  
F I L I N G I N F O R M A T I O N P O :  
Eff Date: 10-08-2008 Doc Pages: 1 Filing Date: 10-08-2008 Time: 08:55  
Status: \_ Cert: NONE Authent No: Fees:  
Priority: \_ Copies: Cert Pages: Agent: 9999999 DUMMY ACCOUNT  
Comments:

C O R P O R A T I O N I N F O R M A T I O N

Corp Name: TEST CONVERSION NON-DELAWARE ENTITY LLC O/R: \_

Kind: Y Ltd. Liability Company Status: A Good Standing 10-08-2008  
Corp Type: A General Tax Type: N Non Taxable  
Residency: F Foreign Country: US UNITED STATES  
State: CO Original Incorporation: 02-08-2002

S T O C K I N F O R M A T I O N

Amend:	Seq	Description	Cls	Ser	Authorized	Par Value
Start: 10-08-2008						
Time: 08:55						
Thru:						
Total of		Entries:				

4A 1 3270 DOC 4/10

Put in all of the entity information including the original State of Formation

It is important to put the date the formation was originally formed in the original State of Formation.

Enter the number of pages of the conversion first and the entity second.

3270

Conversion & Incorporation (Stock)      Conv & Incorporation (Stock)      10-08-08      09:01

Screen:      Corp: 4569391      Doc: 02655      Req No: 080718107      Open

FILING INFORMATION      PO:      10-08-2008      at      Doc Pages: 1      1      Filed Date: 10-08-2008      at      09:00

Status:      Cert: 8100V      Authent No:      Fees: 248.00

Priority:      Copies: 1      Cert Pages: 2      Agent: 9471887 ROBIN L MENDES

CORPORATION INFORMATION

Corp Name: TEST CONVERSION NON-DELAWARE ENTITY INC.

Reg Agent: 9471887 ROBIN L MENDES      O/R:      Kent

Kind: C Corporation      Status: A Good Standing      10-08-2008

Type: A General      Taxable: F Foreign Corporation

Residency: D Domestic      State: DE      Incorp Date: 10-08-2008      Country: US

STOCK INFORMATION

Amend:	Seq	Description	Cls	Ser	Authorized	Par Value
001	1	COMMON	—	—	1,000	1.000000
Start: 10-08-2008						
Time: 09:00						
Thru:						
Total of 1 Entries:					1,000	1,000

4A      1 3270      DOC      4/10

It is important to remember  
to change the entity kind.

Enter the stock information only if the resulting entity is a stock corporations



You can verify the entity kind  
and residency here.

3270

110 CORPORATION BASIC INFORMATION

Screen: ☐ Corp: 4569391 Doc: 02655 Req: 080718107 Agent: 9471887 Year: 2008 10-08-08 09:05

Delaware Company

C O R P O R A T I O N I N F O R M A T I O N

Corp Name: TEST CONVERSION NON-DELAWARE ENTITY INC.

Reg Agent: 9471887 ROBIN L MENDES Kent

Kind: C Corporation Stat: A Good Standing

Corp Type: A General Stat Dt: 10-08-2008

Residency: D Domestic State: DE Tax Type: T A/R Filing Required

Proclaim Dt: Renew Dt: Incorp Dt: 10-08-2008 Country: US

Bankruptcy: Bankrupt Dt: State: Case No:

Orig Country: Orig Incorp: 02-08-2002

Merged To: State:

Stock Company

Tax Balance: 75.00

Payment Count: Last: Last Annual Report:

Federal ID: Qtly: No. of LLP Partners:


Suspense: Series LLC:

Last Convert: 2008 Due: 2008 Expire Dt:

4A 1 3270 DOC 4/10

This is the original date that the  
non-DE entity was formed

3270



140

Certificate Text Display

10-08-08 09:03

Screen: \_\_\_\_

Cert ID: 8100V

Paragraph: \_\_\_\_

Para

Text Certified Copy; Conversion & Formation

CV01

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF CONVERSION OF A COLORADO LIMITED LIABILITY COMPANY UNDER THE NAME OF "TEST CONVERSION NON-DELAWARE ENTITY LLC" TO A DELAWARE CORPORATION, CHANGING ITS NAME FROM "TEST CONVERSION NON-DELAWARE ENTITY LLC" TO "TEST CONVERSION NON-DELAWARE ENTITY INC.", FILED IN THIS OFFICE ON THE EIGHTH DAY OF OCTOBER, A.D. 2008, AT 9 O'CLOCK A.M.

CC08

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE KENT COUNTY RECORDER OF DEEDS.

EXTR

Panel 1 of 2

4a 1 3270 DOC 4/10

Your information on the original entity type, the original State of formation and the new entity type with any name changes is listed here.

Page 2 - Formation/Incorporation Certificate  
F8 for next screen - F7 for previous screen

3270

140 Certificate Text Display 10-08-08 09:04

Screen: \_\_\_ Cert ID: 8100V Paragraph: \_\_\_

Para Text Certified Copy; Conversion & Formation

CF01 I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF  
DELAWARE DO HEREBY CERTIFY THAT THE ATTACHED IS A TRUE AND  
CORRECT COPY OF CERTIFICATE OF INCORPORATION OF "TEST CONVERSION  
NON-DELAWARE ENTITY INC." FILED IN THIS OFFICE ON THE EIGHTH DAY  
OF OCTOBER, A.D. 2008, AT 9 O'CLOCK A.M.

CC09 A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE  
KENT COUNTY RECORDER OF DEEDS.

Panel 2 of 2

4A 1 3270 DOC 4/10

Verify the entity type that you converted to here.

Any Questions?

# Renewals for Void or Forfeiture

## Quick Tips

- Due to recent law changes requiring the filing of Annual Reports, it is advised that you contact a Franchise Tax Specialist to ensure that any and all required reports are filed before submitting your document. You can email them at [DOSDOC\\_Ftax@state.de.us](mailto:DOSDOC_Ftax@state.de.us).
- The date of the actual forfeiture or void is located on the 110 screen under the status listed as **STAT DATE**. This date is required in the Renewal and Forfeiture certificate in article 5.
- The date in article 4 for the Renewal and Forfeiture certificate will always be the day before it went Void/Forfeited. (*Be careful of Leap Years on Voids as this will effect your date in article 4.*)
- If the entity name is no longer available, you must set forth the new name accompanied with the statement “formerly known as” and state the name as it was listed at the time it went void.

The date the entity was  
proclaimed as Void by the  
Governor

3270

110 CORPORATION BASIC INFORMATION

Screen: █ Corp: 2221234 Doc: 0312V Req: 080717364 Agent: 9000010 Year: 2008 10-08-08 13:06

Inactive Delaware Co.

C O R P O R A T I O N I N F O R M A T I O N

Corp Name: ISLAND INSURANCE INC.

Reg Agent: 9018049 YACHT REGISTRY, LTD. New Castle

Kind: C Corporation Stat: V Void

Corp Type: A General Stat Dt: 03-01-1999

Residency: D Domestic State: DE Tax Type: T A/R Filing Required

Proclaim Dt: 05-25-1999 Renew Dt: 12-15-1997 Incorp Dt: 02-05-1990 Country: US

Bankruptcy: Bankrupt Dt: State: Case No.

Orig Country: Orig Incorp: State:

Merged To: Stock Company

Tax Balance: 174.40

Payment Count: 7 Last: 09-03-2008

Federal ID: Qtly:

Suspense: N Last Annual Report: 1994

Last Convert: Due: 1997 No. of LLP Partners:

Series LLC:

Expire Dt:

4A 1 3270 DOC 4/10

Here is the Void Date  
for the filing

Original date of  
incorporation

Renewal		Renewal for Void		10-08-08 13:09	
Screen: ____	Corp: 2221234	Doc: 0312V	Req No: 080717364	Open	
F I L I N G I N F O R M A T I O N P O: ____					
Eff Date: 09-03-2008	at ____	Doc Pages: 1	Filed Date: 09-03-2008	at 10:00	
Status: ____	Cert: 8100	Authent No: ____	Fees: ____		
Priority: ____	Copies: ____	Cert Pages: 1	Agent: 9000010	THE CORPORATION TRU	
Comments: ____	C O R P O R A T I O N I N F O R M A T I O N			Court Order: ____	
Corp Name: ISLAND INSURANCE INC.					
Reg Agent: 9018049	YACHT REGISTRY, LTD.			O/R: Y	
Kind: C Corporation	Status: V Void	New Castle			
Type: A General	Taxable: T A/R Filing Required	03-01-1999			
Residency: D Domestic	State: DE	Incorp Date: 02-05-1990	Country: US		
Renewal: 12-15-1997	Expiration Date: ____				
S T O C K I N F O R M A T I O N					
Amend: 000	Seq Description	Cls Ser	Authorized	Par Value	
Start: 02-05-1990	1 COMMON		1,000		
Time: 09:00					
Thru: ____					
Total of 1 Entries:			1,000		
4A	1 3270	DOC	4/10		

Change the agent here.



3270

110 CORPORATION BASIC INFORMATION

Screen: \_\_\_ Corp: 2221234 Doc: 0312V Req: 080717364 Agent: 9000010 Year: 2008 10-08-08 13:16

Delaware Company

C O R P O R A T I O N I N F O R M A T I O N

Corp Name: ISLAND INSURANCE INC.

Reg Agent: 9018049 YACHT REGISTRY, LTD. New Castle

Kind: C Corporation Stat: A Good Standing

Corp Type: A General Stat Dt: 09-03-2008

Residency: D Domestic State: DE Tax Type: T A/R Filing Required

Proclaim Dt: 05-25-1994 Renew Dt: 09-03-2008 Incorp Dt: 02-05-1990 Country: US

Bankruptcy: Bankrupt Dt: State: Case No:

Orig Country: Orig Incorp: State:

Merged To:

Stock Company

Tax Balance: 75.00

Payment Count: 8 Last: 09-03-2008

Federal ID: Qtly: Last Annual Report: 2007

Suspense: N No. of LLP Partners:

Last Convert: 2008 Due: 2008 Series LLC:

Expire Dt:

4A 1 3270 DOC 4/10

This is the date of the last  
time the entity was Renewed.

Questions?

# GP/LLP/LLLP's

## Quick and Easy Tips

### Codes to be used when filing GP/LLP/LLLP:

#### **General Partnership (GP):** (1 document to form)

- Kind: G (General partnership)
- Type: G (General Partnership)
- Tax Type: G (Annual G.P. tax)

#### **Limited Liability Partnership (LLP):** (1 document to form)

- Kind: P (Ltd. Liability Partnership)
- Type: A (General)
- Tax Type: P (Annual L.L.P. tax)

### Dual Entities:

#### **GP/LLP:** (2 documents to form)

- Kind: G (General Partnership)
- Type: L (LLP or LLLP)
- Tax Type: G (Annual G.P. tax)

#### **LP/LLLP:** (2 documents to form)

- Kind: L (Limited Partnership)
- Type: L (LLP or LLLP)
- Tax Type: L (Annual L.P. tax)



# GP/LLP/LLLP ANNUAL REPORTS

## Annual Reports - LLP, LLLP

- LLP - Sec. 15-1003 (a) - \$200 per partner
- LLLP - Sec. 17-214(a)(1) – refers directly back to 15-1003 \$200 per partner

Reports are due June 1 of each year **following the calendar year** in which the forming document was filed/effective. When filing a LLP or LLLP annual report, **please check the Last Annual Report field in DCIS** for the accurate year. If the year is incorrect or no year is present in this field, please contact tech support before processing the filing.

# Reinstatements

Sec. 15-1003(e) \$100 (Status **or** Corp Type= P revoked)

- Sec. 15-1004 new statute, no guidelines (for reinstatement after a resignation of agent or court removal of agent. Status=R forfeited/resigned)
- All Annual Reports must be filed before the Reinstatement is filed. Please check the Last Annual Report field in DCIS for the accurate years that are a mandatory requirement to be filed.

Annual Reports are filed 1st – in chronological order (*document not required to contain the year*) and are all filed with the same time.

**Reinstatement is filed after all Annual Reports are filed.** The entity must file annual reports for *all* years that the entity was revoked. All Annual Reports and the Reinstatement are filed with the same filing time. **Check Screen 160 for the last annual report filed.**

Registered agent name and/or address **may not be amended** in an Annual report or reinstatement.

## Executions:

LLLP Annual Reports and Reinstatement - 1 general partner must sign and must be the general partner of record. The signing general partner has to be verified in history.

LLLP – it is okay to list only 1 partner- pursuant to 17-214(b)(2) reference to partners means general partners only.

## ***How do I know I have to file an Annual Report and a Reinstatement?***

- When Annual Reports and Reinstatement are submitted – determine the number of years of reports that are needed. They must all be present before proceeding.
- Any Reinstatement that is submitted without the required Annual Reports will not be processed.
- Any Annual Reports that are submitted without the Reinstatement will be filed if the Reports are compliant.

### **KEY FIELDS IN DCIS:**

- Corp type – variable (L or **P\***)
- Status – variable (A, P, X, J or R)
- Expire Date
- Last annual report – date

**\*Corp type P = revoked-dual entities** - only affects partnerships qualification as limited liability entity. This does not affect its status as a general partnership or limited partnership. Be careful not to confuse Corp Type and Status.

# Where to find the LLP/LLLP Annual Report Information on the 110 Screen

3270

110 CORPORATION BASIC INFORMATION

Screen: ☐ Corp: 4411188 Doc:  Req:  Agent:  Year: 09-22-08 08:54

Delaware Company

C O R P O R A T I O N I N F O R M A T I O N

Corp Name: AMRO INVESTMENTS LLP

Reg Agent: 9325335 BUSINESS FILINGS INCORPORATED New Castle

Kind: P Ltd. Liability Partnership Stat: A Good Standing

Corp Type: A General Stat Dt: 08-22-2007

Residency: D Domestic State: DE Tax Type: P Annual L.L.P. Tax

Proclaim Dt: Renew Dt: Incorp Dt: 08-22-2007 Country: US

Bankruptcy: Bankrupt Dt: State: Case No:

Orig Country: Orig Incorp: State:

Merged To:

Tax Balance: .00

Payment Count: Last:

Federal ID: Qtly:

Suspense:

Last Convert: Due:

Last Annual Report: 2007

No. of LLP Partners: 2

Series LLC:

Expire Dt: 06-01-2009

4A 1 3270 DOC 4/10

This is where the last annual report filed, the number of partners for the last annual report filed and the expiration date of the "dual entity status" is located on the 110 screen in DCIS.

# Single Entities:

## LLP

Kind: P

Type: A

Status = A (good standing)

Expire date has past

The current Annual Report must be filed to bring the entity up-to-date. Check the last annual report date on DCIS.

## LLP

Kind: P

Type: A

Status = P (revoked)

Annual Report(s) and Certificate of Reinstatement must be filed to bring the entity up- to-date.

Annual reports that have not been filed must be filed for each year up to the current year.

# Dual Entities:

## GP/LLP or LP/LLLP

1. Kind: G or L  
Type: L  
Status: A  
Expire date: in the past.

Must file current Annual Report to bring the entity up-to-date.

2. Kind: G or L  
Type: P (Revoked as LLP/LLLP)  
Status: A

Must file Annual Report(s) (for each year that the entity has been revoked) and a Certificate of Reinstatement to bring the entity up-to-date.

3. Kind: G or L  
Type: L or P  
Status: X (Cease to be in good standing)  
Expire date: see below

**FIRST: Must** pay amount due for tax, penalty and interest to restore the GP/LP back into “A” status (good standing).

**Also: After restoring**, if type is L and expiration date has passed must file current Annual Report to bring the LLP up-to date.

**Also: After restoring**, if type is P must file Annual Report(s) (for each year that the entity has been revoked) and a Certificate of Reinstatement to bring the LLP up-to-date.

4. Kind: G or L  
Type: L or P  
Status: J (Cancelled/voided) or R (Forfeited/Resigned)

**FIRST: Must** file a Certificate of Revival and pay amount due for tax, penalty and interest to bring the GP/LP back into good standing status.

**Also: After Reviving**, if type is L must file the current Annual Report to bring the LLP up-to-date.

**Also: After Reviving**, if type is P must file Annual Report(s) (for each year that the entity has been revoked) and a Certificate of Reinstatement to bring the LLP up-to-date.

**GP, LLP, AND LLLP DOCUMENT CODES AND FILING FEES**

<u>DOC CODE</u>	<u>DESCRIPTION</u>	<u>FILING FEE</u>
0102G	Statement of Partnership Existence (15-303)	\$100.00 30.00 cc
0245G (GP) 0245L (LLP)	Restated Statement of Partnership (15-116)	100.00 30.00 cc
15704	Statement of Dissociation (15-704)	100.00 30.00 cc
0250N 0250S	Certificate of Merger or Consolidation (15-902)	100.00 30.00 cc taxes due to date of conversion
0390	Certificate of Transfer (15-905)	100.00 30.00 cc taxes **

\*\*If Transfer and Continuance is filed, taxes are not collected at the time of filing.



0275G	Certificate of Dissolution (15-805)	100.00 30.00 cc taxes
1510R	Certificate of Revival (15-1210)	100.00 30.00 cc taxes
0240	Certificate of Amendment (15-105)	100.00 30.00 cc
15105 (GP) 1510P (LLP)	Statement of Cancellation (15-105(d) Domestic or 15-1102(c) Foreign)	100.00 30.00 cc taxes
1510L (LLLP)	Cancellation of LLLP	200.00
<b>**1510L AND 17203</b>	Cancellation of LLLP & LP	total of 400.00 + LP taxes
<b>**1510P AND 15105</b>	Cancellation of LLP & GP	total of 200.00
17213	Correction or Corrected Certificate (15-118)	100.00 30.00 cc

0134G (GP)	Blanket Change of Address	\$ 50.00
0134P (LLP)	(15-111(b))	30.00 cc
0134NG	Blanket Change of Name	50.00
	(15-111(b))	30.00 cc
0136	Resignation of Agent w/o Appointment	10.00
	(15-111(d))	
0135	Resignation of Agent with Appointment	50.00
	(15-111(c))	2.00 *
		30.00 cc
*\$2.00 will be charged for each Partnership this document is filed on.		
17217	Certificate of Conversion to Domestic Partnership (15-901)	100.00
		30.00 cc
1721C	Certificate of Conversion to Non-DE (15-903)	130.00
**17217 AND 1510Q	Conversion to GP & Qualify as LLP	

102DG	Certificate of Partnership Domestication (15-904 LLP)	100.00 30.00 cc
	Must also file a Statement of Partnership Existence	100.00 30.00 cc
<b>**102DG AND 1510Q</b>	Partnership Domestication, Existence, AND Qualification 100.00 (Domest.) + 100.00 (Exist.) + 200.00 per partner (Qual.)	
102NP (LLP)	Statement of Qualification (LLP) (15-1001)	200.00 per partner
<b>**OR 1510Q (LLP)</b> when submitting Statement of Partnership Existence AND Statement of Qualification to become LLP		
102RP (LLLP)	Statement of Qualification (LLLP) (17-214)	200.00 per partner
1719R	Restore to Good Standing (15-1208(h))	100.00 taxes
102FP	Foreign LLP Qualification (15-1102)	200.00 per partner
1510A	Annual Report LLP (15-1003)	200.00 per partner

1510Q	General Partnership qualifying to be a Limited Liability Partnership (15-1001)	200.00 per partner
1510R	Application for Reinstatement (15-1003(e))	100.00
1510S	Existing Limited Liability Partnership to New Limited Liability Partnership	100.00 per partner
0100C	Name Reservation (120 days) (15-109)	75.00
0100T	Transfer Name Reservation (120 days)	75.00
0100X	Cancellation Name Reservation (120 days)	75.00

Any Questions?

# ICIS

The Division of Corporations is proud to announce that the ICIS project is officially underway.

We want and need your input.